



# TINA M. HUEBNER

## MUSKINGUM COUNTY AUDITOR

### Current Agricultural Use Valuation (CAUV) Participation Requirement Guidelines

#### Requirements for Participation

1. Land must have been devoted exclusively to commercial agricultural use for three years immediately prior to the year the application is filed.
2. Land consisting of less than 10 acres, excluding home sites and right-of-way allowances, must report production income annually on average of at least \$2,500.
3. Parcels that have less than 10 acres in commercial agricultural use that are contiguous with woodland for which a management plan is in effect can qualify for participation without providing proof of income if the total acreage is 10 or more acres.

#### Agricultural Use

Land used exclusively for commercial animal or poultry husbandry, aquaculture, apiculture, the commercial production of field crops, tobacco, fruits, vegetables, timber, nursery stock, ornamental trees, sod, or flowers.

#### Commercial Agriculture Land of Less than 10 Acres

1. Must provide evidence of the following with each application or renewal.
  - a. An average yearly gross income from agricultural production of at least \$2,500 during the three calendar years immediately prior to the year of application.
  - b. An anticipated gross income of such amount from such activities during the tax year in which the application is made, provided that the land was in commercial agriculture use for the three years immediately preceding the year of application.
2. "Gross Income" is defined as monies derived from agricultural production where such products go to market. Land rent or lease payments are not to be included.

#### Cropland/Pasture

Tillable or pasture area, including fenced woodland acreage, that is 100% in commercial agricultural use of growing crops or raising livestock for sale. Pasture is determined by the area fenced in and used by animals.

#### Woodland

1. Noncommercial woodland is eligible for CAUV provided it is contiguous to at least 10 acres of CAUV Cropland/Pasture area.
2. Mixed-use parcels with a combination of woodland and cropland/pasture are eligible for CAUV with the following stipulations:
  - a. Wooded area of more than five acres will require a Woodland Management Plan to be qualified as commercial timber. If the total farming unit is less than 10 acres, proof of income will also be required.
  - b. Wooded area of less than five acres does not qualify for CAUV.
3. Commercial Timber as the only agricultural use must be at least 10 acres to qualify and requires a Woodland Management Plan. Proof of income is not required.

#### Idle Land

A parcel that has previously qualified for the CAUV program and is idle for up to one year automatically remains in the program if no action occurs that is inconsistent with agricultural production or is not otherwise converted to a non-agricultural use.



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### Mixed Use

Any part of a parcel not devoted to exclusive agricultural use does not qualify and will not be eligible for participation in the program. Only that portion used for commercial agricultural purposes will qualify.

### Conservation

1. All federal programs related to conservation are eligible for CAUV at the minimum value per acre. There is no acreage requirement or limitation for land qualified under a federal land retirement or conservation contract or agreement.
2. Conservation practices outside of a federal program are eligible subject to the following:
  - a. Conservation practices are used solely to abate or prevent soil erosion.
  - b. Area used for conservation comprises less than 25% of the total farming unit.
  - c. Conservation practices include grass waterways, terraces, diversions, filter strips, field borders, windbreaks, riparian buffers, wetlands, ponds, and cover crops.
3. The minimum value or rate applied to conservation land is equal to the lowest valued of all soil types in the state.

### Parcel Ownership

1. Parcels owned jointly by two or more persons where the owners of all parcels are the same people may be grouped into one application and any one of the named owners may sign and file the application.
2. Parcels owned jointly by more than one person where the owners of all parcels are not the same people may not be grouped into one application.

### Initial Application

1. Requires a payment of a \$25 fee that is non-refundable. If a parcel or parcel does not qualify for the program, the fee cannot be refunded.
2. New owners, if they choose to enroll land in the program, must file an initial application, even if the land was previously in the program, and pay the \$25 fee.
3. Certain ownership transfers may require a new application, including changes in trusts.

### Renewal Applications

1. Renewal applications are required annually by the first Monday in March.
2. Failure to properly complete and return the application may result in the removal from the program and recoupment charges will be applied to the tax bill.
3. For those parcels with less than 10 acres of agricultural use, proof of the annual gross income of \$2,500 must accompany the renewal application.

### Recoupment

1. Recoupment of the tax savings over the three previous years will result when any land is withdrawn from the program or otherwise fails to qualify for continued participation in the program.
2. Failure to file a timely or complete initial application or renewal is considered to be a voluntary withdrawal from the program and recoupment will be charged.
3. If conservation land valued at the minimum value per acre ceases to be used for conservation sooner than 36 months after the initial certification, recoupment will be charged equal to the tax savings between the land's actual soil value and the minimum soil value for all preceding years the land was so valued, not to exceed three years.

*Revised 5/2/25*